

# Navigating Audit & Risk: Essential Insights for Boards & Committees

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# What's to come...

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### Accounting & Reporting key updates

- FRS 102 – Revenue and Leases significant amendments
- FRS 102 – Supplier Finance Disclosures (effective 1.1.25)
- IFRS 18: Presentation and Disclosure in Financial Statements
- IFRS 19: Subsidiaries without Public Accountability: Disclosures
- BEPS Pillar 2

### Corporate Governance & Risk

- UK Corporate Governance Code 2024 (Prov 29)
- Euronext Code – effective 1.1.26
- Wates Code {Private companies}
- Charities Code
- State Bodies Code {RTE report}
- NI Audit Office – good practice guidance

### Other Regulatory Changes

- CSRD – Corporate Sustainability Reporting Directive
- Omnibus Package implications
- CBAM
- Global developments – compliance and preparedness

### Emerging & Key Risks

- Geopolitical / Global Trade / Tariffs
- Cyber / NIS2
- AI and emerging technology / EU AI Act
- Talent
- Enterprise Resilience

## Feel Free to Connect

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## Relevant links for the webinar

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- **FRS 102 Webpage** - Webinar link <https://bcove.video/3RDGzNB>, Slides [FULL Slide Deck Version - Ireland\\_FAAS FRS102 webinar\\_PPT.pdf](#)
- **CGAS Thought Leadership**
- [EMEIA Board Matters 2025:](#)
- [CSRD and double materiality: where to begin | EY - Ireland](#)
- [What does the EU Omnibus package mean for your business | EY - Ireland](#)
- [Preparing for CSRD: Enhancing Accountability through Limited Assurance - Financial Services Thought Gallery](#)

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